



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Janice Ripley **Phone #:** (406) 373-5461

(Signature)

(Date)

Chair, Board of Trustees: Carl Openshaw

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
120	Medicaid	STATE		State
159	Gifted and Talented	STATE	5609851309	State
245	Title II Part A	FEDERAL	05609851415	84.367
246	Title II Part A	FEDERAL	05609851416	84.367
293	Title I Improving Basic Programs	FEDERAL	05609853116	84.010A
436	IDEA Preschool (Trans from Coop)	FEDERAL	5696947716ALLO	84.173A
446	IDEA Part B (Trans from Coop)	FEDERAL	5696947716ALLO	84.027A
496	Title I - Schoolwide	FEDERAL	05609853216	Federal
500	Misc. Local	LOCAL		
512	Misc local	LOCAL		
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A104614	84.358A
556	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A150614	84.358A
719	State OTO Indian Education for All	STATE		state
758	State OTO FullTime Kindergarten Startup	STATE		state

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	354,934.20	80,222.00	376,536.62	111.22
02	Taxes Receivable - Real and Personal (120-149)	11,329.15	4,130.12	3,683.85	
03	Taxes Receivable - Protested (150-159)	724.82	262.10	234.80	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				452.20
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	366,988.17	84,614.22	380,455.27	563.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	12,053.97	4,392.22	3,918.65	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	11,765.71	4,785.89	167,000.00	338.50
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	343,168.49	75,436.11	209,536.62	224.92
52	TOTAL FUND BALANCE/EQUITY	354,934.20	80,222.00	376,536.62	563.42
53	TOTAL LIABILITIES AND FUND BALANCE	366,988.17	84,614.22	380,455.27	563.42

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,375.91	182,170.45	36,069.95	
02	Taxes Receivable - Real and Personal (120-149)	2,684.82			
03	Taxes Receivable - Protested (150-159)	177.78			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	16,238.51	182,170.45	36,069.95	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,862.60			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	13,375.91	182,170.45	36,069.95	
52	TOTAL FUND BALANCE/EQUITY	13,375.91	182,170.45	36,069.95	
53	TOTAL LIABILITIES AND FUND BALANCE	16,238.51	182,170.45	36,069.95	

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,831.20	10,269.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,831.20	10,269.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,831.20	10,269.00
52	TOTAL FUND BALANCE/EQUITY			1,831.20	10,269.00
53	TOTAL LIABILITIES AND FUND BALANCE			1,831.20	10,269.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,649.43	37,482.19		280,169.00
02	Taxes Receivable - Real and Personal (120-149)	1,216.11			990.20
03	Taxes Receivable - Protested (150-159)	77.53			63.27
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	60,943.07	37,482.19		281,222.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,293.64			1,053.47
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	19,029.96			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	40,619.47	37,482.19		280,169.00
52	TOTAL FUND BALANCE/EQUITY	59,649.43	37,482.19		280,169.00
53	TOTAL LIABILITIES AND FUND BALANCE	60,943.07	37,482.19		281,222.47

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		45,310.74		
02	Taxes Receivable - Real and Personal (120-149)		4.45		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		45,315.19		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4.45		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		45,310.74		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		45,310.74		
53	TOTAL LIABILITIES AND FUND BALANCE		45,315.19		

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		667,045.18		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		667,045.18		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		667,045.18		
52	TOTAL FUND BALANCE/EQUITY		667,045.18		
53	TOTAL LIABILITIES AND FUND BALANCE		667,045.18		



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	394,635.34	406,598.09
1112	District Levy - Personal Property	2,174.03	3,618.01
1114	District Levy - Pers Prop/Mobile Homes	3,672.68	8,606.02
1190	Penalties and Interest on Taxes	979.69	796.38
1320	Tuition from Schl Dists Within State	3,200.00	4,000.00
1510	Interest Earnings	2,686.27	2,728.30
3110	Direct State Aid	1,530,692.28	1,542,042.19
3111	Quality Educator	133,026.66	141,619.71
3112	At Risk Student	17,168.37	16,523.60
3113	Indian Education For All	12,117.60	12,089.52
3114	American Indian Achievement Gap	9,000.00	5,945.00
3115	State Spec Ed Allowable Cost Pymt to Districts	139,856.81	123,504.84
3116	Data For Achievement	8,910.00	11,580.00
3118	Natural Resource Development	10,907.96	17,311.89
3120	State Guaranteed Tax Base Aid	946,195.58	925,825.80
3444	State School Block Grant	77,535.77	77,535.77
3446	SB96 Block Grant Reimbursement	3,515.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,296,274.77	3,300,325.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,757,908.30	1,702,385.03	
			2XX Personal Services - Employee Benefits	264,445.63	262,290.30	
			3XX Purchased Professional and Technical Services	15,658.99	75,413.45	
			4XX Purchased Property Services	78.00	0.00	
			5XX Other Purchased Services	11,544.29	11,831.61	
			6XX Supplies and Materials	87,164.37	30,016.89	
			810 Dues and Fees	125.00	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	53,272.22	48,133.72	
			2XX Personal Services - Employee Benefits	9,912.43	10,401.34	
			3XX Purchased Professional and Technical Services	28,329.99	28,656.00	
			5XX Other Purchased Services	366.40	456.79	
			6XX Supplies and Materials	0.00	471.96	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	59,476.25	74,763.04	

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	8,750.49	8,215.64
			3XX Purchased Professional and Technical Services	0.00	547.00
			6XX Supplies and Materials	1,909.22	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	45,558.90	41,758.74
			2XX Personal Services - Employee Benefits	8,060.87	8,445.10
			5XX Other Purchased Services	1,027.40	891.23
			6XX Supplies and Materials	1,446.47	146.80
			810 Dues and Fees	520.50	745.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	160,050.83	157,361.00
			2XX Personal Services - Employee Benefits	40,623.55	56,487.93
			4XX Purchased Property Services	0.00	714.00
			5XX Other Purchased Services	4,470.26	2,563.91
			6XX Supplies and Materials	175.43	241.14
			810 Dues and Fees	2,300.50	1,197.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	27,664.52	29,108.86
			2XX Personal Services - Employee Benefits	7,999.78	9,360.59
			3XX Purchased Professional and Technical Services	9,004.00	10,589.50
			4XX Purchased Property Services	100.00	55.66
			5XX Other Purchased Services	3,414.35	2,427.43
			6XX Supplies and Materials	3,739.56	3,286.73
			810 Dues and Fees	3,228.50	3,803.33
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	100,198.19	73,981.38
			2XX Personal Services - Employee Benefits	13,529.01	17,004.79
			3XX Purchased Professional and Technical Services	741.00	7,546.50
			4XX Purchased Property Services	66,815.61	118,501.88
			5XX Other Purchased Services	22,378.67	23,688.48
			6XX Supplies and Materials	22,305.10	18,785.57
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	2,038.00	78,497.27
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	249,496.40	173,927.46
			2XX Personal Services - Employee Benefits	40,336.29	24,898.55
			6XX Supplies and Materials	1,920.69	161.12
		21XX Support Services - Students			
			1XX Personal Services - Salaries	29,077.82	27,325.76
			2XX Personal Services - Employee Benefits	5,339.13	5,609.28
			3XX Purchased Professional and Technical Services	7,990.51	16,164.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	9,948.02	9,463.61
	360		State Gifted & Talented Reimbursement		
		1XXX	Instruction		
			1XX Personal Services - Salaries	30,330.08	32,901.04
			2XX Personal Services - Employee Benefits	4,424.45	4,861.27
			5XX Other Purchased Services	1,035.20	1,344.12
			6XX Supplies and Materials	767.57	0.00
	365		Indian Education for All - OTO & Ongoing		
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	0.00	2,159.60
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries	20,556.49	21,269.96
			2XX Personal Services - Employee Benefits	3,128.16	3,310.69
	710		School Sponsored Extracurricular Activities		
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	5,389.97	5,566.25
			2XX Personal Services - Employee Benefits	506.85	600.81
			4XX Purchased Property Services	130.40	0.00
			5XX Other Purchased Services	198.63	173.59
	720		School Sponsored Athletics		
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	31,553.15	34,247.11
			2XX Personal Services - Employee Benefits	823.04	809.54
			5XX Other Purchased Services	91.09	62.57
			6XX Supplies and Materials	3.90	0.00
	910		Food Services		
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	4,984.32	5,434.89
			3XX Purchased Professional and Technical Services	0.00	3,443.80
			4XX Purchased Property Services	0.00	297.80
			6XX Supplies and Materials	0.00	1,545.59
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,294,364.74</u>	<u>3,296,352.00</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					339,947.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,300,325.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,296,352.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	11,765.71	Less Last Year	751.93	(4b)	11,013.78	
					11,013.78	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					354,934.20	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	173,617.75	147,534.47
	1112 District Levy - Personal Property	950.88	1,361.59
	1114 District Levy - Pers Prop/Mobile Homes	960.89	3,537.34
	1190 Penalties and Interest on Taxes	297.59	315.21
	1510 Interest Earnings	757.06	646.50
	2220 County On-Schedule Trans Reimb	61,110.91	63,616.60
	3210 State On-Schedule Trans Reimb	61,110.92	63,616.61
	3444 State School Block Grant	2,103.29	2,103.29
	3446 SB96 Block Grant Reimbursement	751.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		301,660.62	282,731.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
			810 Dues and Fees	85.00	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	121,476.23	142,950.55
			2XX Personal Services - Employee Benefits	24,819.72	29,421.20
			3XX Purchased Professional and Technical Services	234.00	2,459.67
			4XX Purchased Property Services	7,773.27	21,790.24
			5XX Other Purchased Services	13,299.79	13,597.29
			6XX Supplies and Materials	43,461.31	38,485.76
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	20,662.58	21,021.71
			2XX Personal Services - Employee Benefits	2,443.87	3,022.57
			6XX Supplies and Materials	2,426.25	115.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	40,000.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				276,682.02	292,863.99



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					89,531.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					282,731.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					292,863.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,785.89	Less Last Year	3,963.14	(4b)	822.75	
					822.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,222.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	118,334.92	131,559.63
	1112 District Levy - Personal Property	653.13	1,155.92
	1114 District Levy - Pers Prop/Mobile Homes	1,246.94	2,659.29
	1190 Penalties and Interest on Taxes	323.82	250.31
	1510 Interest Earnings	4,106.19	3,305.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		124,665.00	138,930.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		49,500.00	167,000.00
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		50,000.00	55,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99,500.00	222,000.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	342,105.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	138,930.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	222,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	167,000.00	
Less Last Year	49,500.00	(4b)
	117,500.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	376,536.62	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.15	37.52
	1611 National School Lunch Program	119,651.02	125,766.65
	3220 State Food Services Match	1,030.41	452.20
	4550 Federal Child Nutrition	136,529.74	142,346.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		257,218.32	268,602.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	94,780.07	95,630.03
			2XX Personal Services - Employee Benefits	19,344.46	24,931.56
			3XX Purchased Professional and Technical Services	0.00	100.00
			4XX Purchased Property Services	3,277.93	841.45
			6XX Supplies and Materials	139,753.33	147,066.86
			810 Dues and Fees	0.00	838.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				257,155.79	269,408.40

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	1,030.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	268,602.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	269,408.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	338.50	
Less Last Year	0.00	(4b)
	338.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	563.42	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	27,199.11	98,604.48
	1112 District Levy - Personal Property	149.76	774.86
	1114 District Levy - Pers Prop/Mobile Homes	241.66	1,203.84
	1190 Penalties and Interest on Taxes	65.99	121.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,656.52	100,704.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		42,810.00	89,396.90
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		0.00	10,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,810.00	99,396.90

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	12,068.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	100,704.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	99,396.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,375.91	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,445.27	1,188.27
	2240 County Retirement Distribution	475,507.23	468,470.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		476,952.50	469,658.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	294,018.39	277,340.38	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	8,557.24	7,628.84	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	8,962.24	11,472.57	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,864.14	7,718.11	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	25,849.20	25,621.96	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,362.48	4,608.20	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	15,360.20	12,254.62	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	16,789.20	20,662.60	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	38,703.16	26,886.07	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	4,645.31	4,310.30	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,890.06	3,019.38	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	8,519.11	8,391.96	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	4,333.16	4,701.64	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,241.37	2,270.17	



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	876.48	975.80	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	687.12	728.53	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,686.70	2,921.51	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	13,010.52	13,064.37	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				460,356.08	434,577.01	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					147,089.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					469,658.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					434,577.01	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					182,170.45	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
120 Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	224,262.66
159 Gifted and Talented		
	6100 Material Prior Period Revenue Adjustments	-5.00
246 Title II Part A		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	23,914.00
293 Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	32,718.00
436 IDEA Preschool (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	7,436.00
446 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	88,962.00
496 Title I - Schoolwide		
	4940 Schoolwide Program	144,009.00
512 Misc local		
	6100 Material Prior Period Revenue Adjustments	-46.20
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	28,713.59
556 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,129.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		556,093.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
120 Medicaid					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		224,262.66
			120 Subtotal		224,262.66
246 Title II Part A					
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries		19,650.00
			2XX Personal Services - Employee Benefits		3,252.21
			5XX Other Purchased Services		1,011.79
			246 Subtotal		23,914.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
293	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		25,470.26
			2XX Personal Services - Employee Benefits		7,247.74
			293 Subtotal		32,718.00
436	IDEA Preschool (Trans from Coop)				
	457 IDEA Preschool				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		7,436.00
			436 Subtotal		7,436.00
446	IDEA Part B (Trans from Coop)				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
			1XX Personal Services - Salaries		67,246.45
			2XX Personal Services - Employee Benefits		21,715.55
			446 Subtotal		88,962.00
496	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX	Instruction		
			1XX Personal Services - Salaries		110,373.80
			2XX Personal Services - Employee Benefits		33,635.20
			496 Subtotal		144,009.00
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,250.00
			2XX Personal Services - Employee Benefits		1,034.45
			5XX Other Purchased Services		2,310.90
			6XX Supplies and Materials		13,799.69
			555 Subtotal		23,395.04
556	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction		
			5XX Other Purchased Services		5,927.25
			6XX Supplies and Materials		202.14
			556 Subtotal		6,129.39



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
719	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		2,000.00
			6XX Supplies and Materials		220.51
			719 Subtotal		2,220.51
758	State OTO FullTime Kindergarten Startup				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		60.00
			758 Subtotal		60.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					553,106.60

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					38,401.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					556,093.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					553,106.60 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	5,318.55	(4b)	-5,318.55
					-5,318.55 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,069.95 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
120 Medicaid	224,262.66	224,262.66	0.00
159 Gifted and Talented	-5.00	0.00	-5.00
246 Title II Part A	23,914.00	23,914.00	0.00
293 Title I Improving Basic Programs	32,718.00	32,718.00	0.00
436 IDEA Preschool (Trans from Coop)	7,436.00	7,436.00	0.00
446 IDEA Part B (Trans from Coop)	88,962.00	88,962.00	0.00
496 Title I - Schoolwide	144,009.00	144,009.00	0.00
512 Misc local	-46.20	0.00	-46.20
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	28,713.59	23,395.04	5,318.55
556 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,129.39	6,129.39	0.00
719 State OTO Indian Education for All	0.00	2,220.51	-2,220.51
758 State OTO FullTime Kindergarten Startup	0.00	60.00	-60.00
Total	556,093.44	553,106.60	2,986.84



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	2,900.00	2,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,900.00	2,400.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,250.99	2,323.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,250.99	2,323.84

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	1,755.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,400.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,323.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,831.20	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	44,117.82	43,532.41
	1112 District Levy - Personal Property	243.30	389.97
	1114 District Levy - Pers Prop/Mobile Homes	441.10	944.32
	1190 Penalties and Interest on Taxes	116.32	88.23
	1510 Interest Earnings	608.57	470.23
	3281 State Technology Aid	3,639.17	3,523.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,166.28	48,948.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	615.27
			5XX Other Purchased Services	557.35	0.00
			6XX Supplies and Materials	33,207.87	57,489.57
			7XX Property and Equipment Acquisition	0.00	5,876.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,765.22	63,981.24

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	55,651.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,948.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,981.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	19,029.96	
Less Last Year	0.00	(4b)
	19,029.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	59,649.43	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	579.08	351.60
	1920 Contributions/Donations from Private Sources	771.65	0.00
	3447 SB96 Combined Block Grant Reimbursement	2,525.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,876.08	351.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	958.01	0.00
		25XX	Support Services - Business		
			5XX Other Purchased Services	415.80	0.00
			6XX Supplies and Materials	1,330.97	1,257.78
			810 Dues and Fees	75.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	6,468.00	0.00
			4XX Purchased Property Services	3,729.15	0.00
			6XX Supplies and Materials	0.00	2,082.50
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	204.52	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,181.45	3,340.28

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					43,970.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					351.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,340.28 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	3,500.00	(4b)	-3,500.00
					-3,500.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,482.19 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,162.70	35,064.77
	1112 District Levy - Personal Property	43.39	269.37
	1114 District Levy - Pers Prop/Mobile Homes	537.21	380.81
	1190 Penalties and Interest on Taxes	115.98	48.37
	3120 State Guaranteed Tax Base Aid	34,087.67	21,164.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,946.95	56,928.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	55,000.00	55,000.00
			850 Interest on Debt	19,275.00	17,165.00
			860 Agent Fees/Issuance Costs	700.00	700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				74,975.00	72,865.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	296,105.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,928.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	72,865.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	280,169.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	648.16	454.26
	1920 Contributions/Donations from Private Sources	441.25	0.00
	3445 State Combined Fund School Block Grant	15,666.53	15,666.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,755.94</u>	<u>16,120.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	14,444.04
			4XX	Purchased Property Services	531.99	0.00
			7XX	Property and Equipment Acquisition	9,250.00	0.00
121						
	190	School Safety Projects				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	17,477.81	0.00
129						
	1XX	Regular Education Programs - Elementary/Secondary				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	5,000.00	0.00
160						
	190	School Safety Projects				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	30,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,259.80	14,444.04	



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					52,883.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,120.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,444.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	9,250.00	(4b)	-9,250.00
					-9,250.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,310.74 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	5,669.38
	5300 Operating Transfers from Other Funds	90,000.00	85,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	133,000.00	131,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,000.00	221,669.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	43,614.99	0.00	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	45,637.84	1,127.52	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	324,766.94	12,882.94	
	910	Food Services				
		31XX	Food Services			
			6XX Supplies and Materials	0.00	2,800.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				414,019.77	16,810.46	

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					462,186.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					221,669.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,810.46 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					667,045.18 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	110,685.27	61,302.95
XX	39X 1XXX 112	Certified Teacher Staff Salaries	20,556.49	21,269.96
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	64,451.45	67,246.45
XX	457 1XXX 112	Certified Teacher Staff Salaries	3,181.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,699,065.62	1,694,607.62
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	34,883.12	299.32
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	85,387.28	73,565.70
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	207,805.53	3,428.75
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	102,373.10	87,951.46
XX	XXX 4XXX 73X	Major Equipment-New	73,813.07	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	42,810.00	89,396.90
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	86,032.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	86,032.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	28,677.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	123,887.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	257,549.78
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	173,927.46	0.00	0.00	0.00	0.00
280	1XXX	2XX	24,898.55	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	161.12	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	27,325.76	0.00	0.00	0.00	0.00
280	21XX	2XX	5,609.28	0.00	0.00	0.00	0.00
280	21XX	3XX	16,164.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	9,463.61	0.00	0.00	0.00	0.00
Totals			257,549.78	0.00	0.00	0.00	0.00

257,549.78

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	123,646.70	0.00	0.00	0.00	123,646.70
Land Improvements	344,093.90	0.00	3,428.75	0.00	347,522.65
Buildings	3,564,888.49	0.00	87,951.46	0.00	3,652,839.95
Machinery and Equipment	1,229,393.24	0.00	76,464.10	51,380.60	1,254,476.74
Totals at Historical Cost	5,262,022.33	0.00	167,844.31	51,380.60	5,378,486.04
Depreciation					
Improvement Accum	72,988.47	0.00	21,223.59	0.00	94,212.06
Building Accum	1,634,379.26	0.00	134,489.76	0.00	1,768,869.02
Machinery and Equipment Accum	579,075.99	0.00	116,435.90	39,542.90	655,968.99
Total Accumulated Depreciation	2,286,443.72	0.00	272,149.25	39,542.90	2,519,050.07
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,975,578.61	0.00	-104,304.94	11,837.70	2,859,435.97

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	2,018.42	0.00	0.00
Operations and Maintenance (26XX)	8,054.88	0.00	0.00
Transportation (27XX)	97,480.41	0.00	0.00
Unallocated	164,595.54	0.00	0.00
Total Depreciation for FY2016	272,149.25	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	175,075.00	0.00	0.00	5,016.00	170,059.00	0.00	170,059.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	175,075.00	0.00	0.00	5,016.00	170,059.00	0.00	170,059.00
Bond(s)							
04/15/2002	285,000.00	0.00	35,000.00	0.00	250,000.00	35,000.00	215,000.00
09/15/2010	105,000.00	0.00	20,000.00	0.00	85,000.00	20,000.00	65,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	390,000.00	0.00	55,000.00	0.00	335,000.00	55,000.00	280,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0985-36403208

56 Yellowstone County

0985 Shepherd Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	436,486.59	50,658.45	0.00	487,145.04
Net Pension - TRS	2,613,892.10	516,021.94	0.00	3,129,914.04